



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mendocino
Ukiah, California**

**Date: June 30, 2014
Filing Ref: MEN15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-----------------------------|---------------------------------------|
| 1. Employee Fringe Benefits | 9. Software Acquisition (ISF) |
| 2. Information Services | 10. Vehicle Replacement (ISF) |
| 3. County Executive Office | 11. Unemployment Insurance (ISF) |
| 4. Auditor-Controller | 12. General Liability Insurance (ISF) |
| 5. General Services | 13. Workers' Compensation (ISF) |
| 6. Buildings and Grounds | 14. Health Insurance (ISF) |
| 7. Garage | 15. Retiree Health Insurance (ISF) |
| 8. County Counsel | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF MENDOCINO**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**BY Original signed byBY Original signed by Anita Dagan forLloyd Weer**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**NameAuditor-ControllerTitle7-10-20147-15-2014DateDate**Negotiated by Phillip Pangilinan
Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment

County of Mendocino
Countywide Cost Allocation Plan
Allocated Cost by Department

Fiscal 2014/15

Exhibit A

	Schedule 1 Building Use	Schedule 2 Equipment Use	Schedule 3 Other Oper Expense	Schedule 4 Information Services	Schedule 5 Executive Office	Schedule 6 Auditor- Controller	Schedule 7 General Services	Schedule 8 Human Resources	Schedule 9 Buildings & Grounds	Schedule 10 Garage	Schedule 11 Treasurer- Tax Collector	Schedule 12 Retirement	Schedule 13 County Counsel	2012/13 Actual Cost	Roll Forward	2014/15 Claimable Costs
1010 Clerk of the Board	3,636	2,226		3,744	751	2,152	1,069	4,795	7,960	0	66	284	377	27,060	(14,631)	12,429
1015 Board of Supervisors	12,559	0		2,867	1,813	2,725	(86)	3,357	27,730	0	53	967	135,078	187,063	(73,042)	114,022
1120 Assessor	13,121	3,363		16,939	4,491	7,379	1,612	13,194	28,741	2,137	125	2,389	28,114	121,605	(66,292)	55,313
1410 Elections	3,074	4,418		14,426	584	3,065	563	2,996	6,734	0	115	341	976	37,292	2,269	39,562
1810 Promotion				195	0	42	(49)	0			2	0		190	(2,988)	(2,797)
1910 Engineering & Tech Assistance	2,342	1,022		533	1,865	2,512	785	2,801	2,698	1,642	30	1,098	0	17,329	(2,238)	15,090
1940 Miscellaneous	0	0		4,253	670	1,932	0	0	0	0	85	0	0	6,940	(2,543)	4,397
1941 Clerk-Recorder	13,736	1,253		605	512	1,026	8,787	3,260	30,094	0	20	740	529	60,562	(9,786)	50,775
1944 Micrographics	966	2,311		838	172	620	310	464	2,116	0	20	114	0	7,931	190	8,121
2010 Coordinated Courts	4,813	744		61,136	1,224	19,486	1,392	2,750	10,540	0	981	398	1,640	105,104	(14,053)	91,052
2012 AB733 Program				332		1,468					80			1,880	417	2,297
2060 Grand Jury	6,780	175		3,337	0	292	654	0	14,858	0	16	0	3,921	30,033	1,147	31,180
2070 District Attorney	12,832	9,853		115,273	10,537	25,396	4,805	21,488	30,524	(6,267)	758	4,483	8,909	238,593	(17,234)	221,359
2080 Public Defender	16,012	368		20,567	6,535	9,497	(357)	13,720	47,004	57	150	1,650	205	115,407	51,286	166,694
2085 Alternate Defender	3,918	0		10,766	1,684	5,764	149	6,308	19,338	0	208	398	44	48,577	15,294	63,871
2090 Child Support Services	23,672	0		3,682	7,462	14,216	235	17,479	4,535	(24)	318	2,617	784	74,976	9,496	84,473
2310 Sheriff	86,102	134,107		158,347	25,620	68,369	37,072	64,122	137,764	271,067	2,094	12,743	88,668	1,086,075	139,389	1,225,464
2510 Jail	249,382	11,345		35,795	16,646	33,763	12,324	41,443	496,590	9,444	785	5,120	855	913,492	9,097	922,589
2550 Juvenile Hall	75,749	1,372		17,490	5,630	12,879	(1,636)	27,081	131,991	(721)	256	2,844	374	273,309	103	273,412
2560 Probation Officer	31,910	2,303		67,826	10,145	20,313	14,321	29,469	136,231	6,970	425	5,575	2,660	328,148	113,348	441,496
2710 Agriculture	10,459	5,134		17,597	1,956	7,676	5,366	5,711	33,288	15,265	277	1,081	1,661	105,470	33,199	138,670
2830 Emergency Services	0	6,448		(588)	187	989	8,339	1,638	0	0	38	171	0	17,222	10,345	27,566
2851 Planning & Building Services	36,243	6,738		39,139	(15,001)	9,487	111	16,962	73,675	14,248	117	3,186	97,045	281,950	(14,944)	267,007
2853 Planning Team	0	1,166		0	0	11	0	35	0	0	0	0	0	1,212	(7,649)	(6,437)
2860 Animal Control	48,276	2,314		14,108	1,488	5,802	2,393	7,545	91,461	163	194	967	1,325	176,036	6,873	182,910
2890 LAFCO	0	0		0	0	0	0	0	0	0	0	0	63	63	0	63
4010 Public Health	12,522	5,357		(11,752)	5,090	7,991	2,893	7,670	21,029	(17)	163	1,124	3,021	55,092	(56,122)	(1,031)
4011 Environmental Health	14,809	6,827		21,956	4,893	9,522	1,814	14,706	34,272	11,861	200	2,276	2,210	125,346	(8,317)	117,029
4012 Drug & Alcohol	45,697	3,102		11,805	6,103	10,425	288	16,803	76,434	(8,204)	178	3,221	2,021	167,872	(56,705)	111,168
4013 Public Health Nursing	23,437	145		8,456	3,215	5,981	1,737	13,199	33,506	3,615	107	2,361	0	95,759	(44,264)	51,495
4014 Public Health Lab	0	2,462		0	0	0	(24)	0	0	0	0	0	0	2,438	(15,834)	(13,396)
4016 Emergency Medical Services	1,509	1,006		(3,386)	63	305	(157)	0	2,396	40	15	128	0	1,919	(8,465)	(6,546)
4025 Employee Wellness	426	207		4,978	373	888	176	464	142	124	29	148	0	7,955	(4,849)	3,306
4050 Mental Health	66,809	0		22,357	14,838	29,061	8,246	38,080	34,767	(7,120)	722	7,908	21,906	237,573	(35,541)	202,032
4051 Mental Health Services Act				5,676	1,358	3,113	(366)	69	0	15	128	0	0	9,993	(6,501)	3,491
4070 Hospital & Medical Services	0	0		371	0	93	0	0	0	0	5	57	0	526	(844)	(318)
4080 Public Health CCS	7,229	991		6,457	2,415	4,670	1,409	3,317	11,480	0	122	540	0	38,630	(12,571)	26,060
4510 Solid Waste	3,401	5,437		604	71	206	(33)	69	0	0	8	234	0	9,997	(9,460)	9,463
5010 Social Services	49,564	0	15,996	445,136	77,979	273,877	73,119	152,955	126,622	(7,110)	8,722	32,598	173,495	1,422,954	72,404	1,495,357
5020 HHSA Administration	8,235			5,509	2,689	4,129	207	4,061	13,077	0	90	341	8,778	47,116	(18,081)	29,035
5510 Veterans Services	0	0		0	0	0	0	0	0	0	0	0	0	0	(6,205)	(6,205)
6210 Farm Advisor	9,013	941		4,413	574	1,617	515	2,968	27,223	636	56	398	0	48,354	7,091	55,445
7110 Museum	56,119	1,325		5,340	531	2,018	(2,606)	1,822	26,870	0	61	455	1,442	93,377	(13,223)	80,155
3010 Transportation	25,783	0		97,197	17,593	49,435	64,905	44,925	84,909	1,140	1,532	11,525	5,387	404,331	20,476	424,806
3030 Storm Damage	0	0		2,088	0	243	(419)	0	0	0	13	0	0	1,925	221	2,147
3041 Roads and Bridges							(72)							(72)	(661)	(734)
4511 Landfill Closure				2,049		713					39			2,801	(166)	2,635
County Airports	36,133	9,789		0	0	0	382	0	859	0	0	0	0	47,163	(308)	46,854
6110 Library	41,070	10,542		15,900	4,415	16,014	4,030	35,750	29,016	(5,121)	502	3,072	5,867	161,057	19,978	181,035
2840 Fish & Game	40	2,864		449	0	14	0	0	0	0	1	0	0	3,368	(1,408)	1,960
2313 Sheriff COPS	0	0		195	254	(120)	0	464	0	0	5	57	0	855	340	1,195
2511 Jail COPS	0	0		39	0	(136)	0	0	0	0	1	0	0	(96)	0	(96)
2561 Probation COPS	0	0		0	554	308	0	0	0	0	0	0	0	862	66	928
2314 AB443 Special Sheriff Fund				0	0	0					0	0		0	0	0
2861 Mobile Spay/Neuter				605		29	(28)			0	2			608	(782)	(174)
7111 Museum Bookstore				1,093		207					11			1,311	1,014	2,325
7112 Museum Special Projects				1,912		1,303					71			3,286	2,591	5,877
2315 Sheriff Special Projects				1,170	0	300	(120)	0			16	0		1,366	(3,645)	(2,278)
1942 Modernization		2,236		39	0	14	3				1			2,293	(801)	1,493
1121 Assessor Loan Program AB719				0	0	0	0	0			0			0	0	0
1122 Property Characteristics				0		0					0			0	(322)	(322)
125 Children & Families First		333		12,914		5,478	0	0			300		0	19,025	(174)	18,851
8010 Debt Service	0	0		175	0	100	0	0	0	0	5	0	0	280	(663)	(383)
1025 County Redevelopment				371	(7,680)	93	(67)				5		484	(6,793)	(8,504)	(15,298)
145 LAFCO		213		(408)		833	0				46		(574)	109	(4,356)	(4,246)
2011 Coordinated Courts	46,810	43,588		10,735	0	3,448	2,276	0	110,256	0	189	2,844	4,686	224,832	(84,545)	140,287
326 Water Agency	2,617	1,651		1,318	144	467	836	481	5,738	546	12	85	67	13,962	(11,329)	2,633
327 Air Quality	0	14,613		1,564	1,693	3,592	(778)	5,133	1,308	18,948	91	740	217	47,120	23,220	70,341

County of Mendocino
Countywide Cost Allocation Plan
Allocated Cost by Department

Fiscal 2014/15

Exhibit A

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377 County Fair	0	558		565	507	512	0	1,135	0	0	7	398	0	3,682	113	3,795
Other Special Districts	0	0		71,076	0	31,075	0	0	0	0	1,703	569	218	104,641	(24,611)	80,030
406 California Endowment						0					0			0	(208)	(208)
408 MCOG				936		(4,978)	0				1			(4,041)	(5,668)	(9,709)
409 MTA	0	0		30,411	0	10,593	(62)	0	0	0	580	0	(1,811)	39,711	163	39,874
411 Healthy Kids Mendocino	0	0		0	0	0	0	0	0	0	0	0	0	0	(5,004)	(5,004)
413 Workforce Investment Act	0	0		3,570	0	855	(136)	0	0	0	47	0	0	4,336	(3,881)	456
415 Kung Fu	0	0		0	0	13	0	17	0	0	0	0	0	30	(669)	(639)
418 WIC	6,757	0		(2,305)	0	5,767	(944)	7,918	10,296	73	131	967	0	28,660	(23,959)	4,701
419 Maternal Child Health	0	0		0	0	168	(0)	464	0	0	1	114	0	747	587	1,334
420 Drug Court Partnership		0				0								0	0	0
422 Solid Waste Mgmt Authority	0	0		98	0	7	0	0	0	0	0	0	471	576	500	1,076
424 Watch Anderson Valley Excel	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
427 Safe Teens & Twenties				0		0	0				0	0		0	0	0
428 Adolescent Rural Health Outreach				0		0					0	0		0	0	0
431 Substance Abuse & Crime Prev	1,159	0		0	0	13	0	17	2,581	0	0	185	0	3,955	244	4,199
434 Adolescent Family Life Program		0		0		13	0	17	0	0	0	114		144	0	144
436 Drug Court Programs				10,105		4,973	(1,683)			0	272			13,667	(3,221)	10,446
437 Drug Court				0		0		0		0	0	0		0	(25)	(25)
438 Domestic Violence Council						0				0				0	0	0
439 Rural Health Collaborative		0		148,781		78	0	0			4	0		148,863	72,485	221,348
440 HIV Consortium				0		0					0			0	0	0
442 HRSA	244			702		235	(79)	0	388		13	0		1,503	(732)	772
448 Statutory Rape Prosecution				39		29	0	0		0	2	57		127	(2,166)	(2,039)
449 Child Abuser Vertical Pros	0	0		1,073	0	14	0	0	0	0	1	0	0	1,088	(1,244)	(156)
450 Justice Assistance						0								0	0	0
451 Area Agency on Aging				6,106		292	0				16			6,414	(2,440)	3,974
453 Tobacco Education	460	0		644	0	556	(1,002)	1,140	731	0	18	114	0	2,661	(1,793)	868
454 BCCCP	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
455 Comp Perinatal Outreach	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
457 Special Emphasis Victims		0		0		0	0	0		0	0	0		0	(1,153)	(1,153)
461 Meth Treatment				0		13	0	17		0	0			30	5	35
462 Homeland Security WMD 6				742		378	2,498				21			3,639	(4,691)	(1,053)
463 Marijuana Suppression	0	0		0	0	121	0	0	0	18,137	7	114	0	18,379	(11,204)	7,175
464 Victim Witness Assistance	1,219	0		2,477	0	26,284	638	4,623	3,211	170	50	284	0	38,956	7,282	46,239
465 Anti-Drug Abuse Enforcement	0	0		117	0	1,057	0	1,392	0	0	2	68	0	2,636	(4,066)	(1,430)
466 COMMET	0	0		3,121	0	6,096	231	0	0	0	54	0	0	9,502	(574)	8,927
474 Cal MMET				59		29	0	0			2	0		90	0	90
476 Community Initiatives Fund Proj		0		0		0	0	0		0	0	0		0	0	0
477 Family Law Facilitator	0	0		0	0	0	783	0	0	0	0	0	0	783	(104)	680
478 Bioterrorism Act	1,480	0		1,366		678	273	928	2,351	(62)	20	114		7,148	(2,447)	4,701
483 Public Health Initiative	0	0		0		0	0	0		0	0	0		0	(25)	(25)
484 AIDS	0	0		0	0	0	(0)	0	0	0	0	0	0	(0)	(144)	(145)
485 AIDS Education	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
486 CMSP Wellness & Prevention		0		0		0	0	0		0	0	0		0	(270)	(270)
488 Family Planning	9,025	0		702	0	1,092	(19)	17	14,333	(28)	5	284	0	25,411	(14,398)	11,013
489 Narcotics Prosecution	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
490 Rural Community Murals				507		0	0			0		0		507	(666)	(159)
492 Student Assistance Project	0	0		0	0	0	0	0	0	0	0	0	0	0	(44)	(44)
494 At Home						0				0				0		0
495 Child Health & Disability	0	0		0	0	13	0	17	0	0	0	284	0	314	(870)	(556)
499 Enhanced Case Management		0		0		0	0	0		0	0	0		0	0	0
Other Grants	0	0		234	0	3,033	(1,307)	446	0	(105)	64	178	535	3,078	796	3,874
713 General Liability Insurance	195	163		2,422	459	1,444	629	2,120	314	(151)	46	172	(145,991)	(138,178)	0	(138,178)
714 Workers Comp Insurance	195	0		761	584	880	728	945	130	(63)	13	121	0	4,294	(499)	3,795
715 Health Insurance	0	0		6,087	621	783	698	1,638	0		145	299	0	10,251	(1,571)	8,679
716 Retiree Health Insurance		0		7,295	215	2,480	737	499		4	120	48		11,398	936	12,333
Veterans Memorial Buildings	12,304	0		0	0	0	0	0	68,320	0	0	0	0	80,624	(21,015)	59,609
Superintendent of Schools	0	0		11,743	0	4,239	0	0	0	0	232	0	0	16,214	(19,933)	(3,719)
Other	1,451	0		(9,906)	0	1,902	1,070	0	2,881	1,477	110	1,422	1,201	1,608	(10,385)	(8,787)
	1,141,294	311,010	15,996	1,586,040	224,522	793,829	259,381	652,904	2,079,311	342,785	24,348	123,184	456,857	8,011,461	(196,569)	7,814,892